D.B. INCOME TAX APPEAL NO.27/2003
(CIT, Udaipur Vs. Smt. Harshita Chordiya)

Date of order : 7.11.2006

HON'BLE MR. JUSTICE RAJESH BALIA
HON'BLE MR. JUSTICE GOPAL KRISHAN VYAS

Mr. K.K. Bissa, for the appellant.
Mr. Anjay Kothari, for the respondent.

This appeal is directed against the very same judgment the assessee has preferred DB Income Tax Appeal No.04/2002 relating to additions made under Section 40A (3) and adjustment of Rs.6,98,000/- of cash credit. Against the disallowance was sustained by the Tribunal, the assessee has raised the question of sustainment of Rs.6,98,000/- under Section 40A (3) and the cash credit to the tune of Rs.40,13,000/-

In the aforesaid circumstances, we have decided DB Income Tax Appeal No.4/2002 and by speaking order allowed the appeal by holding that disallowance of deduction was not justified and that the amount represents the receipts from the customers against the purchase by the customers.

In view thereof, this appeal has become

infructuous and the same is hereby dismissed as having become infructuous.

(GOPAL KRISHAN VYAS), J. (RAJESH BALIA), J.

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